

Sunsets 1/1/2015

17-19-19 Budget officer -- Departmental revenue and expenditure reports.

- (1)
 - (a) Subject to Subsection (1)(b), the budget officer of a county is:
 - (i) except as provided in Subsection (1)(a)(ii), the county auditor; or
 - (ii) in a county in which the functions of clerk and auditor are combined, the county clerk.
 - (b) Notwithstanding Subsection (1)(a), if a county has adopted an optional plan, as defined in Section 17-52-101, that provides for the county executive to be the county budget officer, the county budget officer is the county executive.
- (2) Each department for which county funds are appropriated shall file with the county budget officer not less than three months before the commencement of each fiscal year on forms furnished by the county budget officer a detailed estimate and statement of the revenue and necessary expenditures of the department for the next budget year. The estimate and statement shall set forth the number of persons to be regularly employed; the kinds of service to be performed, the salaries and wages to be paid, the kind of work to be performed and the improvements to be made together with the estimated cost of the service, work and improvements. The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the county budget officer to prepare and process the county budget.
- (3) In the preparation of the budget, the county budget officer and all other county officers are subject to Sections 17-36-1 to 17-36-44 and to the uniform system of budgeting, accounting, and reporting established pursuant thereto.